

IRRIGATION DISTRICTS WARRANT LIST SPREADSHEET

JULY, 2019

Approved Venders	AMOUNT	ck #	FLATHEAD /79.90%	ck #	MISSION /13.8%	ck #	JOCKO DIST/6.30%	TOTAL
Access Montana	\$ 47.94			3689	\$ 23.97	1052	\$ 23.97	\$ 47.94
Blackfoot	\$ 82.18			3690	\$ 41.09	1053	\$ 41.09	\$ 82.18
Mission Valley Power Due				3696	\$ -	1058	\$ -	\$ -
Republic Services	\$ 24.61			3691	\$ 12.31	1054	\$ 12.30	\$ 24.61
Town of St Ignatius - WATER/WATER SEWER	\$ 68.00			3692	\$ 34.00	1055	\$ 34.00	\$ 68.00
United States Treasury - June payroll tax deposit	\$ 122.40			3693	\$ 122.40			\$ 122.40
Unemployment Insurance Contributions (MT)	\$ 52.73			3694	\$ 52.73			\$ 52.73
Chantell Begay - Payroll - 7/18/2019	\$ 369.40			3687	\$ 369.40			\$ 369.40
Chantell Begay - Payroll - 8/01/2019	\$ 369.40			3688	\$ 369.40			\$ 369.40
Mission Irrigation District (Jocko's 1/2 of P/R & TAX)	\$ 456.97					1056	\$ 456.97	\$ 456.97
Paul Guenzler-6 month compensation/mileage	\$ 637.00	4353	\$ 637.00					\$ 637.00
David Lake - 6 month compensation/mileage	\$ 684.00	4354	\$ 684.00					\$ 684.00
Janette Rosman - 6 month compensation/mileage	\$ 1,069.00	4355	\$ 1,069.00					\$ 1,069.00
Dave Vincent - 6 month compensation/mileage	\$ 690.00	4356	\$ 690.00					\$ 690.00
Bruce White - 6 month compensation/mileage	\$ 463.00	4357	\$ 463.00					\$ 463.00
Montana Assc of Counties (MACO)	\$ 2,796.00	4358	\$ 2,796.00					\$ 2,796.00
Whaley & Associates PC - Additional	\$ 2,250.00	4359	\$ 2,250.00					\$ 2,250.00
								\$ -
Whaley & Associates PC - Monthly Accounting Fee	\$ 600.00	4360	\$ 479.40	3695	\$ 82.80	1057	\$ 37.80	\$ 600.00
TOTAL	\$ 10,782.63		\$ 9,068.40		\$ 1,108.10		\$ 606.13	\$ 10,782.63
CASH BALANCE PER WARRANT REGISTER								
FLATHEAD IRRIGATION - ADM	\$ 667,974	<i>As of 05/31/2019</i>						
FLATHEAD IRRIGATION - O & M	\$ 1,550,917							
MISSION IRRIGATION - ADM	\$ 90,214							
MISSION IRRIGATION - O & M	\$ 302,214							
JOCKO IRRIGATION - ADM	\$ 58,520							
JOCKO IRRIGATION - O & M	\$ 141,460							
FLATHEAD JOINT BOARD	\$ 12,906							
BALANCED WITH LAKE CO TREAS THROUGH MAY, 2019								

Flathead Irrigation District Administrative Fund
Statement of Revenues, Expenses, and Changes in Net Position
Monthly Budget Report Fiscal Year 2019
As of May 2019

	A	B	C	D	E	F	G
1					Meeting Date July 08, 2019	FY 2019	Cash Basis
2						Budget	Nov '18 - 'May 19
3					Ordinary Income/Expense		
4					Income		
5					400.00 · Assessment Revenue **	43,525	55,357
6					410.00 · Interest Income	2,000	4,496
8					435.00 · Past Due Assessments Paid		389
9					440.00 · Unpaid Assessments	(435)	
10					Total Income	45,090	60,242
11					Expenses Subject fo FID Control		
12					600.00 · Accounting Services	6,000	3,356
13					600.01 · Accounting Consulting		3,606
15					601.00 · Advertising-Promotion	500	644
17					603.00 · Billing Software	2,500	
18					604.00 · Business licenses and permits	260	
19					605.00 · Bureau of Rec. (agrmt)		
20					606.00 · Computer/Internet	1,200	
21					607.00 · Commissioners		
22					607.25 · Commlsloner (5x12x\$100)	6,000	3,400
23					607.50 · Commissioner Mileage	1,200	1,255
25					Total 607.00 · Commissioners	7,200	4,655
26					608.00 · Dues and Subscptions	800	
28					609.01 · Election Expenses	1,500	601
29					Total Election Costs	1,500	601
30					610.00 · Fees, MT DOA Financial Report	1,300	
31					615.00 · Insurance Board (MACO)	9,600	
32					617.00 · Lawyer-consultant	12,000	746
33					620.00 · Meals - Entertainment	400	
34					622.00 · Miscellaneous Expense	2,000	33
35					625.00 · Public info., web site, etc.	1,200	
36					626.00 · Publications	1,000	
37					630.00 · Rental Office, meetings		
38					634.00 · Payroll Expenses		
39					635.00 · Rosman Services		1,949
40					636.00 · Secretary, office	30,000	
41					640.00 · Payroll Expenses - Employer	0	824
42					634.00 · Payroll Expenses - Other		
43					Total 634.00 · Payroll Expenses Total	30,000	2,773
44					660.00 · Water Court Activities		
45					660.10 · Consultant	12,000	
46					660.20 · Legal	5,000	
47					660.00 · Water Court Activities - Other		
48					Total 660.00 · Water Court Activities	17,000	0
50					680.00 · Representation State		
51					680.10 · MT Water Association	4,800	30
52					680.20 · Legal Advice - Representation	5,000	
53					680.30 · Travel to Helena	1,000	
55					Total 680.00 · Representation State	10,800	30
56					685.00 · Representation Federal		

Flathead Irrigation District Administrative Fund
Statement of Revenues, Expenses, and Changes in Net Position
Monthly Budget Report Fiscal Year 2019
As of May 2019

	AB	CD	E	F	G
1			Meeting Date July 08, 2019	FY 2019	Cash Basis
2				Budget	Nov '18 - 'May 19
57			685.10 · National Water Association		
58			685.20 · Legal Advice - Representation	35,000	
59			685.30 · Travel to DC	6,000	
60			685.40 · Local Work	5,000	
62			Total 685.00 · Representation Federal	46,000	0
63			690.00 · CSKT Related Activities		
64			690.10 · Legal Advice - Compact Legislat	2,000	
65			690.20 · Legal Project Management	2,000	
66			690.30 · Consultant Project Management	2,000	
68			Total 690.00 · CSKT Related Activities	6,000	0
69			Total Expenses Subject to FID Control	157,260	16,444
70			Net Ordinary Income Subject to FID Control	(112,170)	43,798
72					
73			Other Expense		
74			650.00 · FID-MID-JID Shared Expenses		
75			650.10 · Accounting Expenses		
76			602.00 · Audit Services	7,000	8,348
77			650.20 · Insurance Liab-property (St Ig)	300	
78			650.30 · Supplies, Postage (Tel, PO Box)	795	1,255
79			650.40 · Repairs/Maintenance (St Ig)	1,300	
80			650.50 · Property Tax (St Ig)	500	128
81			650.60 · Utilities (St Ig)	2,880	1,478
82			650.00 · Shared Expenses - Other		
83			Total 650.00 · FID-MID-JID Shared Expenses	12,775	11,210
84			FJBC Legacy Expenses		
85			Audit Services		644
86			FJBC Payroll Costs		606
88			Insurance MACO		(2,180)
89			Total FJBC Legacy Expenses	0	(930)
90			Total Other Expense	12,775	10,280
93			Net Income	(124,945)	33,518
94					
95					
96				Annual Budget	Actual
97			Cash Balance 11/1/2018		\$634,109
98			Cash Balance 2/28/2019 per Check Register		\$667,974
99			Change In Fund/Cash Balances		\$33,865
100			Past Due FID Payments as of 12/31/2018		
101					
102			Variance before balance sheet analysis		\$347
103			Increase in Payroll Liabilities 11/1/2018 - 1/31/2019		(\$347)
104			Reconciled Cash Variance		\$0

Flathead Irrigation District Administrative Fund
Profit & Loss
 November 2018 through May 2019

	Nov '18 - May 19
Ordinary Income/Expense	
Income	
400.00 · Assessment Revenue **	55,356.82 ✓
410.00 · Interest Income	4,496.44 ✓
435.00 · Past Due Assessments Paid	388.75 ✓
Total Income	60,242.01 ✓
Expense	
600.00 · Accounting Services	3,355.80 ✓
600.01 · Accounting - Consulting	3,605.78 ✓
601.00 · Advertising-Promotion	644.10 ✓
607.00 · Commissioners	
607.25 · Commissioner (5x12x\$100)	3,400.00 ✓
607.50 · Commissioner Mileage	1,254.69 ✓
Total 607.00 · Commissioners	4,654.69 ✓
Election Costs	
609.00 · Election Expenses	601.49 ✓
Total Election Costs	601.49
617.00 · Lawyer-consultant	745.78 ✓
622.00 · Miscellaneous Expense	32.99 ✓
634.00 · Payroll Expenses Total	
635.00 · Rosman Services	1,949.18 ✓
636.00 · Secretary, office	0.00
640.00 · Payroll Expenses - Employer	824.15 ✓
Total 634.00 · Payroll Expenses Total	2,773.33 ✓
680.00 · Representation State	
680.10 · MT Water Association	30.00 ✓
Total 680.00 · Representation State	30.00 ✓
Total Expense	16,443.96 ✓
Net Ordinary Income	43,798.05 ✓
Other Income/Expense	
Other Expense	
650.00 · FID-MID-JID Shared Expenses	
602.00 · Audit Services	8,348.46 ✓
650.30 · Supplies, Postage (Tel, PO Box)	1,255.45 ✓
650.50 · Property Tax (St Ig)	127.84 ✓
650.80 · Utilities (St Ig)	1,478.13 ✓
Total 650.00 · FID-MID-JID Shared Expenses	11,209.88 ✓
Legacy Costs	
650.75 · Audit Services	644.30 ✓
650.80 · FJBC Payroll Costs	606.01 ✓
650.85 · Insurance MACO	-2,180.47 ✓
Total Legacy Costs	-930.16 ✓
Total Other Expense	10,279.72 ✓
Net Other Income	-10,279.72
Net Income	33,518.33 ✓

Flathead Irrigation District Administrative Fund
Balance Sheet
As of May 31, 2019

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	667,974.45
Total Checking/Savings	<u>667,974.45</u>
Total Current Assets	<u>667,974.45</u>
TOTAL ASSETS	<u><u>667,974.45</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	1,490.17
Total Other Current Liabilities	<u>1,490.17</u>
Total Current Liabilities	<u>1,490.17</u>
Total Liabilities	1,490.17
Equity	
310.00 · Retained Earnings	354,464.40
320.00 · Restatement	115.05
3000 · Opening Bal Equity	278,386.50
Net Income	<u>33,518.33</u>
Total Equity	<u>666,484.28</u>
TOTAL LIABILITIES & EQUITY	<u><u>667,974.45</u></u>

Flathead Irrigation District Administrative Fund Budget 2019

	2019 Annual Budget
Ordinary Income/Expense	
Income	
400.00 · Assessment Revenue **	43,525.00
410.00 · Interest Income	2,000.00
430.00 · Insurance Payment - Theft	0.00
435.00 · Past Due Assessments Paid	0.00
440.00 · Unpaid Assessments	-435.00
Total Income	45,090.00
Expense	
600.00 · Accounting Services	6,000.00
600.01 · Accounting - Consulting	
601.00 · Advertising-Promotion	500.00
603.00 · Billing Software	2,500.00
604.00 · Business licenses and permits	260.00
605.00 · Bureau of Reclamation	0.00
606.00 · Computer/Internet	1,200.00
607.00 · Commissioners	
607.25 · Commisioner (5x12x\$100)	6,000.00
607.50 · Commissioner Mileage	1,200.00
607.00 · Commissioners - Other	0.00
Total 607.00 · Commissioners	7,200.00
608.00 · Dues and Subscriptions	800.00
Election Costs	
609.00 · Election Expenses	1,500.00
Total Election Costs	1,500.00
610.00 · Fees, MT DOA Financial Report	1,300.00
615.00 · Insurance Board (MACO)	9,600.00
617.00 · Lawyer-consultant	12,000.00
620.00 · Meals - Entertainment	400.00
622.00 · Miscellaneous Expense	2,000.00
625.00 · Public info., web site, etc.	1,200.00
626.00 · Publications	1,000.00
630.00 · Rental Office, meetings	0.00
634.00 · Payroll Expenses Total	
635.00 · Rosman Services	0.00
636.00 · Secretary, office	30,000.00
640.00 · Payroll Expenses - Employer	0.00
634.00 · Payroll Expenses Total - Other	0.00
Total 634.00 · Payroll Expenses Total	30,000.00
660.00 · Water Court Activities	
660.10 · Consulting - Hafferman	12,000.00
660.20 · Legal - Williams	5,000.00
660.00 · Water Court Activities - Other	0.00
Total 660.00 · Water Court Activities	17,000.00

Flathead Irrigation District Administrative Fund Budget 2019

	2019
	Annual Budget
670.00 · Water Court-Compact Education	0.00
680.00 · Representation State	
680.10 · MT Water Association	4,800.00
680.20 · Legal Advice - Representation	5,000.00
680.30 · Travel to Helena	1,000.00
680.00 · Representation State - Other	0.00
Total 680.00 · Representation State	10,800.00
685.00 · Reprresentation Federal	
685.10 · National Water Association	0.00
685.20 · Legal Advice - Representation	35,000.00
685.30 · Travel to DC	6,000.00
685.40 · Local Work	5,000.00
685.00 · Reprresentation Federal - Other	0.00
Total 685.00 · Reprresentation Federal	46,000.00
690.00 · CSKT Related Activities	
690.10 · Legal Advice - Compact Legislat	2,000.00
690.20 · Legal Project Management	2,000.00
690.30 · Consultant Project Management	2,000.00
690.00 · CSKT Related Activities - Other	0.00
Total 690.00 · CSKT Related Activities	6,000.00
Total Expense	157,260.00
Net Ordinary Income	-112,170.00
Other Income/Expense	
Other Expense	
650.00 · FID-MID-JID Shared Expenses	
650.10 · Accounting Expenses	0.00
602.00 · Audit Services	7,000.00
650.20 · Insurance Liab-property (St Ig)	300.00
650.30 · Supplies, Postage (Tel, PO Box)	795.00
650.40 · Repairs/Maintenance (St Ig)	1,300.00
650.50 · Property Tax (St Ig)	500.00
650.60 · Utilities (St Ig)	2,880.00
650.00 · FID-MID-JID Shared Expenses - Other	0.00
Total 650.00 · FID-MID-JID Shared Expenses	12,775.00
Legacy Costs	
650.75 · Audit Services	
650.80 · FJBC Payroll Costs	
650.70 · FJBC Expenses	0.00
650.85 · Insurance MACO	
Total Legacy Costs	0.00
Total Other Expense	12,775.00
Net Other Income	-12,775.00
Net Income	-124,945.00